Homer & Linda Bailey
4167 Crane Road

We would like to thank all of you for this opportunity to speak before you concerning the speed bumps placed before us concerning the installation of our wind turbine. We are Homer and Linda Bailey from Cass City, Michigan. We have recently put up a small 10K wind turbine on our property after many years of researching wind and solar energy generators. At one point, Linda had solar panels installed to heat water and air at a residence in Mayville, Michigan. Regulations, zoning, permits and stumbling blocks were not a problem at that time. There was no connection to the grid, nor were there any storage devices used.

Currently with our newly established wind turbine, we have become the poster children for reasons not to try renewable energy alternatives. Our intention was not to make a profit, go into business, or separate from the grid. We had hoped that we would be able to produce enough energy to supply our electrical requirements, and any surplus energy produced would be fed back to the grid as credit to us for future times when the wind did not cooperate. It was also the intention for this to become an educational focal point for the area schools to be able to glean information regarding math, energy and weather data using the computer generated statistics created and documented. We were required to pick the size system that best benefited our needs. We chose the 10K because at a 12 mph wind the generator would top off at about 2400KW a month. We use approximately 1000 a month for only electricity and our heat uses about 1500KW a month. It is accurate to say that we would fail as a business if we were to "sell" unused KW to DTE as it is mathematically obvious we would not have leftovers.

In March of 2008 we approached our local zoning board and asked if there were any restrictions, applications that needed to be done before investing large sums of money and time into the installation of this turbine. Dan Erla, our township supervisor, told us there were no zoning regulations, that he knew of, and a wind turbine would not impact our property tax evaluation because it was "just a generator for God's sake; great idea, go for it." We have now put back into the community over $13,000 and created work for over twelve businesses. With over $500 in permits, we have tried to be open and responsible to our local governing, as well as fully complying with State guidelines and those requirements of DTE. We purchased our

generator from a company out of Canada as nothing in the size range we needed was produced in Michigan. There is a Cass City based company that has now trained to take on distribution for this Canadian based company that could service a large part of Michigan residentially for wind energy. They are watching, closely, to see what happens to us. That being said, we have come to a stand-still.

"Suddenly" there was zoning language produced at the local level and now told it'd been there "for years" and we needed to prepare for a special use permit variance. All zoning language was in reference to commercial use generators and gleaned without benefit of spell-check or special language for rural, residential use even though Michigan State had all the research and guidelines prepared through their Michigan Land Use guidelines. (http://www.emdc.msue.msu.edu/Bulletin/PDF/WO1053.pdf) At the end of 2003 there were only three commercial-scale turbines in Michigan. At the end of 2006 an additional 52 were under construction or proposed. (Sarver, 2006; AWEA, 2006) At the end of 2008 there are three wind parks within our tri-county area, with the development of another. If we look at ourselves as innovative leaders, we can not stand in the way of private ownership. That is, however, what is happening. In addition to standing in the way of small local business, we are killing the private owner to renewable energy. We were able to get our variance, but could do nothing to change zoning to include residential, even with providing them with a State approved, attorney validated template to adopt.

We were warned that DTE would be the enemy, but they have proven to be exactly the opposite. When implementing the wiring, connections, guidelines, we worked with DTE, John Connors, to make certain that all was done safely and correctly to ensure their staff and to guarantee maintenance of our lines and connections. He provided forms for us to be in compliance and also advised as to proper implementation of information. Many useful suggestions were given and taken and the switch was flipped by DTE who sent many to witness the "flying" of our turbine.

Our local tax assessor mailed an altered appraisal last Friday, February 27th, showing that we are no longer classified as residential, because of our generator on a 10 x 10 foot pad; we are now industrial. We have a pole

barn and animals, but are not considered agricultural; make no product to sell, but without a hearing, application or desire for, have been deemed industrial. Without a hearing, notification, public announcement or warning isn't this reclassification illegal? Again, it means gathering material, taking the time to protest/defend to inform those that seem to not have enough information to make an intelligent decision.

At the State level, which is one of the reasons, we are here, we learn that now, again after we have invested thousands of dollars into proactively utilizing wind energy, that the State Tax Commission, issued guidelines on December 30, 2008, three months after our turbine went "on line', to Assessors and Equalization Directors for taxing of alternative energy equipment. The directive suggested exorbitant costs, and the Commission considers it inappropriate for the assessor to rely on taxpayer provided costs. What incentive or reason is there to think that wind/solar energy would be even considered by an individual? To invest into green efforts only to be whacked into the green earth with additional debt and higher taxes it makes one wonder, why bother?

We jumped through all of the legal hoops at the time and have always tried to do what is correct and responsible. Linda is an educator of over 34 years and Homer is a retired State Employee and currently works part time as a Transport Deputy for Huron County. We live on part of what used to be called "Buffalo Ridge" through Huron and Tuscola County. In the days of the Civil War, Michigan was called the "Windmill" State. It is useless to proclaim the desire to create jobs, be environmentally responsible, represent the general population and promote free enterprise if you continue to shackle the ankles of those trying to move forward. Existing turbines should at least, be grand-fathered in and new incentives, not speed bumps, should be put in place for others to take the plunge. Every step of the way seems to be punitive to those who are striving to make a difference.

Just as it is not prudent to close the barn door after the animals have escaped, it seems that retroactive legislation only serves the purpose of retribution. From where we sit, it will be difficult to see otherwise. Following the rules, regulations and guidelines for proper performance and

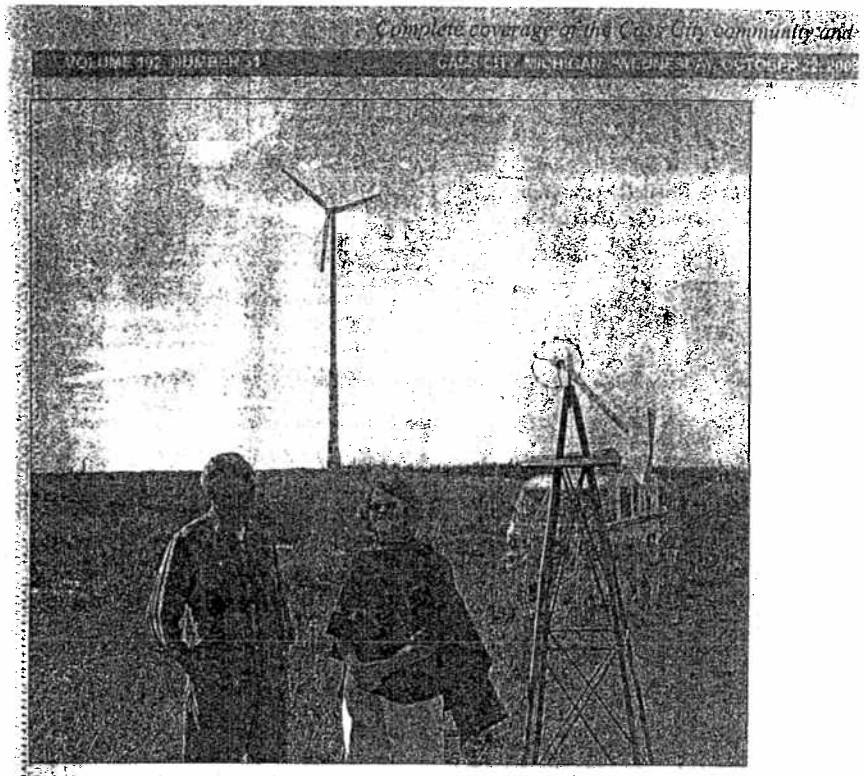
smoothness of operation have always been a top priority for both of us. We are open, fair minded individuals and expect to be treated with similar attributes. Commercial wind parks should be taxed accordingly, but the individual who purchases and installs a generator that creates less power than a 15 hp garden tractor should be in a separate category and recognized for owning green personal property.

Our 10K System:

- Stands on a 3-ft diameter, 12 meter aluminum mono-pole and generates 220 three phase DC current and is changed to AC single phase.
- All electrical needs are engineered by Re-Driven of Canada and enforced by Detroit Edison and inspected annually.
- Has a start-up wind speed at 4.5 mph up to 26 mph and rotates away from the wind if the wind exceeds that speed.
- Has three blades ten meters in length and has a maximum decibel level of 59 (normal indoor conversation according to the State of Maine, ranges from 55 to 60 decibels, Noise, 2000)
- Located 250 feet from any other structures and "planted" into a 10' x 10' x 6' block of cement reinforced with steel rods, plates and pins.

Thank you for the opportunity to share this information and welcome questions.

Linda & Homer Bailey
lindahomerbailey@hotmail.com



LINDA AND HOMER Bailey's wind turbine towers in the background. The couple is standing next to a 6-foot windmill that has seen better days after being battered by the consistent winds the Baileys are now putting to use to power their home.

Blown in the wind

Baileys tapping the breeze to power their home

by Tom Montgomery
Editor

"Going green" is a popular phrase these days, referring to individual action a person can consciously take to curb harmful effects on the environment through consumer habits, behavior and lifestyle.

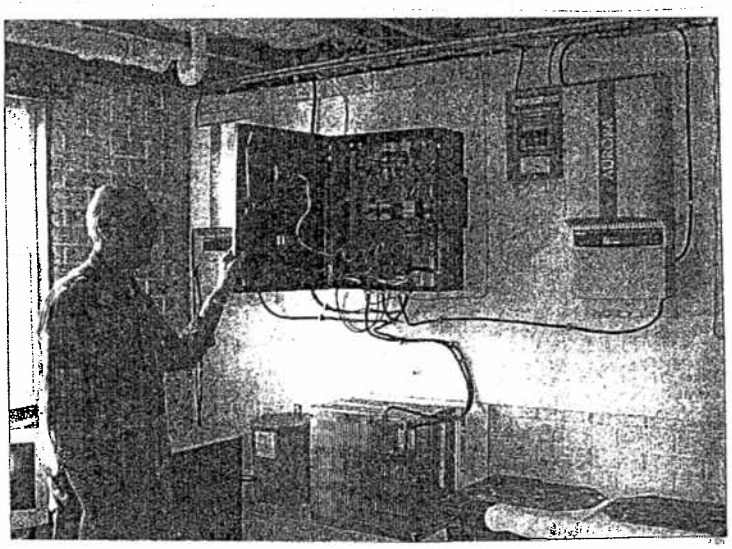
Cass City area residents Linda and Homer Bailey have adopted that lifestyle, but their decision to power their home with wind via a large wind turbine was hardly their first step in seeking out environmentally-friendly energy sources.

For example, the couple has incorporated geothermal heating technology into their Crane Road residence along with specially designed heat-retaining windows and radiant floor heating.

But those projects pale in comparison to the Bailey's 10 kilowatt (kW) wind turbine, which was recently installed and tested, and should be online this week, providing enough electricity for their home and then some.

"About 4 years ago we got serious about it (wind energy)," Homer recalled. "(But) we couldn't find anyone locally that could handle what we were looking for."

Please turn to page 9.



Baileys tapping breeze for power

Continued from page one.

Increasing energy costs was a big part of the motivation, he said. "And we don't believe the costs are going to decrease. We just saw no end in the increases in fuel."

At the same time, he pointed out, "This area has so much wind, we were always battling the wind, and then we decided, rather than fight it..."

"We're sitting on the highest elevation in Tuscola County. It's known as Buttalo Ridge," Linda pointed out, noting the area extends up through the Unly area, which is among the hotspots targeted by companies that have or are planning to establish large-scale windfarms.

Homer indicated his membership in the Great Lakes Renewable Energy Association paid off again in the form of information on various wind energy technology resources.

The couple decided on an Ontario, Canada-based private company called ReDriven Power Inc., which specializes in construction of wind turbines for residential as well as business and agricultural use across North America.

"With the signing of the Small Wind Tax Credit into law by President Bush, we are expecting ReDriven wind turbine sales to increase significantly over the next several years," said Joseph Ianni, president and CEO of ReDriven Power Inc. He explained that the tax credit provides homeowners with up to a $4,000 tax credit when purchasing a wind turbine under 100 kW.

Ianni said his firm's turbines are especially efficient because the technology incorporated into them enables the turbines to begin producing power at lower wind speeds and maintaining maximum wind power at high wind speeds.

The Baileys, who agree with that claim, say they first looked at solar heating as an alternative. "It would have cost us close to $50,000 for enough solar panels," Homer said.

"We initially put the order in (for the wind turbine) in November of last year, but because of the installation time, we delayed the delivery until this spring," he noted. The Baileys also had to arrange for contractors to prepare the site, including digging a 10-foot by 10-foot by 5-foot deep hole that would serve as the anchor for the unit. In all, the project required 11 yards - roughly 78,000 pounds — of concrete.

"Everything we did, we tried to have done locally," said Homer, who along with Linda sought out area contractors and businesses, including LaFave Steel Supply Inc., Tuckey Concrete, Kincaid Electric and Simpson Excavating. The Baileys said Simpson owner Brian Simpson was so interested in the technology, he has started his own ReDriven dealership locally.

This past summer the Baileys traveled to Detroit with their truck and large trailer to pick up the unit, which weighs some 15,000 pounds. "It runs 55 feet in height, minus the blades. The blades are 13 feet," Homer said.

Aside from transporting the unit, the couple had to clear some other hurdles, including filling out paperwork to incorporate their electricity into the Detroit Edison grid, purchasing a $1,000,000 liability policy to protect utility workers against injury related to the power generated by the wind turbine, and securing a special-use permit from Elkland Township.

There was also a great deal of wiring and control center equipment to have installed inside and outside the home.

The Baileys explained that electricity generated by the turbine travels inside their home, where a pair of 5,000-watt inverters "clean up" what is referred to as "dirty electricity" and transform it from 3-phase into single-phase electricity, which provides for a constant amperage or current. The electricity is then transferred into the grid.

"It's all computer operated and controlled," Homer pointed out. "If we have a surge in the wind, the computer (on the wind turbine) will turn the head out of the wind - adjust it to slow it down."

And there are other safeguards, including 3 manual shutdown mechanisms, and a unit designed to take and dispose of excess electricity should the Edison grid shut down.

"On a windy day we'll generate between 20 and 40 kilowatts, on a good day. Any surplus that we generate goes into another meter and that meter will actually spin backwards," Homer explained, adding Detroit Edison will give them a credit if they generate more electricity than they use.

The Baileys were told they could produce 126,000 kilowatts of electricity annually, but that estimate was based on an average wind speed of 11 miles per hour. Homer said the actual amount will probably be closer to 30,000 to 40,000 kilowatts a year, which would still be more than adequate for the couple, who use close to 1,000 kilowatts each month.

The Baileys say the investment involved in purchasing and installing a residential wind turbine ranges from $25,000 to $40,000. However, they expect to get their investment back in fewer than 10 years. And, Homer added, "If you're willing to put some work into it, you're going to save some money.

"With this, this is more of an investment, and it's not going to depreciate. As long as there's wind, it's going to run," Linda said.

"We're planning on the future here," Homer said.

"You have to have a plan," Linda agreed. "This is another way of giving back. It's something you can do to give back to the environment without draining from it."

SPECIAL USE PERMIT REQUIREMENTS
Elkland Township

STANDARDS AND REQUIREMENTS FOR SPECIAL LAND USE PERMITS — **ELKLAND TOWNSHIP**

SPECIAL LAND USE	GENERAL STANDARDS	SPECIFIC STANDARDS AND REQUIREMENTS
Wind energy generators:	Wind energy conversion systems are intended primarily for personal energy generation for agricultural and dwelling use with excess energy sold to area energy utilities. They shall be located in A-1 and FC-1 Districts	Area and Shape: The site shall be a minimum of five (5) acres for dwellings and forty (40) acres for agricultural operations.

Other Requirements

All wind turbine energy generators shall be constructed to meet the following requirments:

1. Be equipped with maunual and automatic overspeed controls to limit rotation of blades to safe, designed limits of the system.
2. Certification of speed, design and technological sufficiency by a registered engineer.
3. A warning sign of "High Voltage" shall be placed at the base with minimum six (6) inch letters with 3/4 stroke & emergency phone number.
4. All towers or poles must have anti-climbing devices.
5. The application and site plan is to be constructed in a manner that removal of the tower restores soil to its original condition to 4 feet depth.
6. If the wind enegry convesion system is not constant velocity, additional data shall be submitted for noise to twenty-five (25) revololution/minute.
7. Visual appearnce and nearby impact requires a cosistent color, design and general appearance.
8. A wind turbine generator shall not be built in any one (1) square mile area of Elkland Yownship with more than twenty (20) dwelling in that section.
9. Advertising of any kind shall not be allowed on any structure.
10. All electrical facilities and components shall be built yo standards required by national, state or local electrical codes with underground wires at a depth of four (4) feet or more.

Other Requirements (Continued)

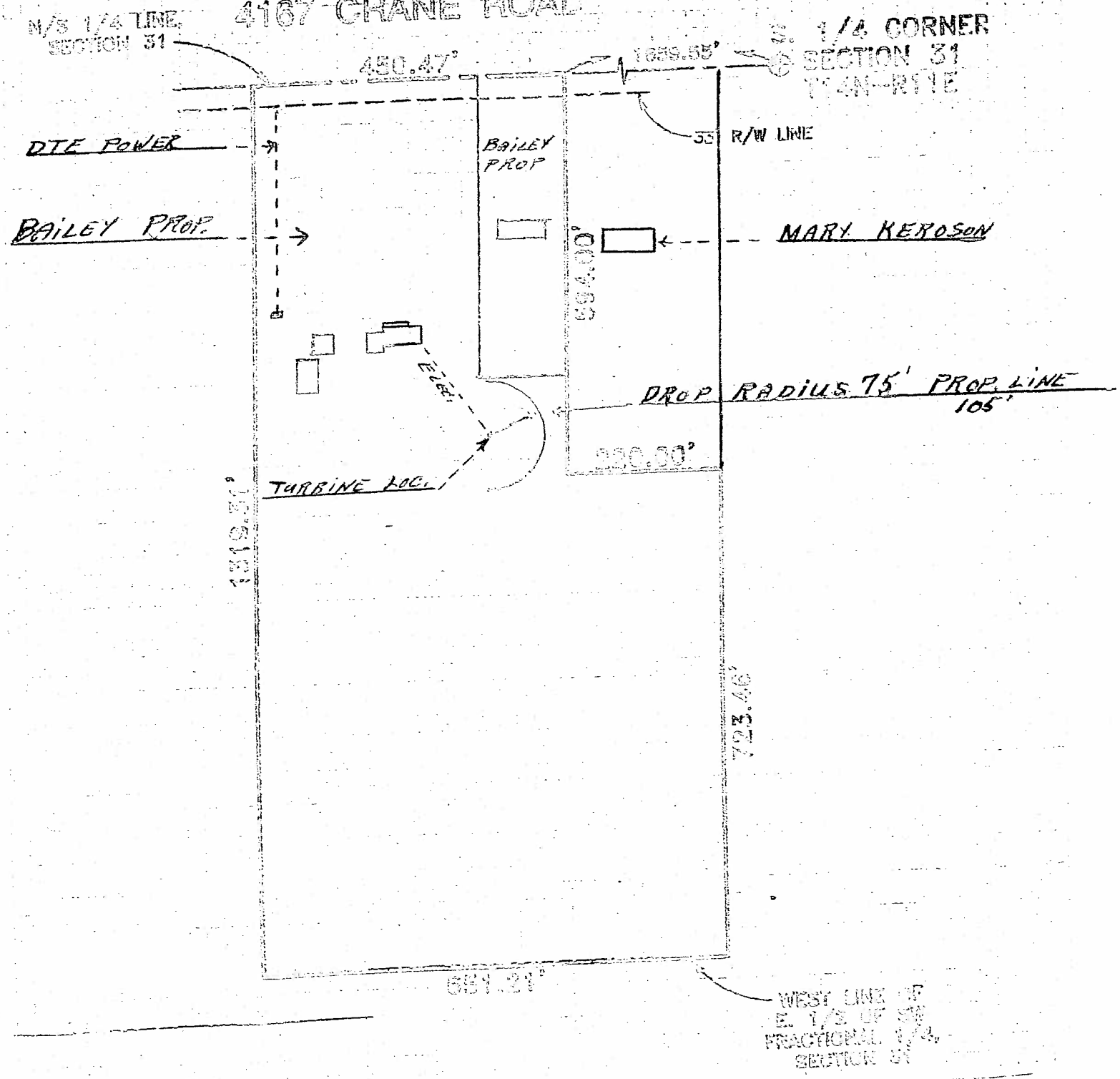
11. Documentation shall be available that no endangered or threatened specie migrates, nests or feeds within five hundred (500) feet.
12. The lowest point of a blade shall be thirty (30) feet above ground. but the the wind structure may exceed height limitations in the district if approved by the Planning Commission.
13. No property line shall be within two hundred fifty (250) feet of the wind energy generating tower or read over 45 decibels of noise.
14. A certified engineer shall certify the stucture has been built and installed to meet or exceed manufacturer's standards.
15. Maintenance and Operation Shall Meet these Requirements:
    a. The wind turbine energy generating system shall be maintained and operated consistent with industry standards. Wind turbines not to be used for energy generation or having not generated electricity for more than one (1) year shall be deemed to be abandoned and removed.
    b. A bond for removal may be required by the Elkland Township Planning Commission with notification if it is about to expire.
    c. The Planning Commission may require the owner(s) provide a a copy of the yearly mainjtenance inspection.
    d. If it is determined that construcution, installation, maintenance or operation is not done in conformance with these regulations the Special Use permit shall be violated and Elkland Township shall remedy the violation with enforcement action or revocation of the special land use permit.
16. The applicant shall submit data that clearly demonstrates the wind turbines) meet or not exceed prescribed noise levels as follows:
    a. Provide a wind rate chart with 12 months of wind data on parcel showing direction, duration and intensity of the wind for the proposed site.
    b. Provide a site plan that includes the relationship of all dwellings within one thousand (1,000) feet of the site(s).
    c. A sound chart or sound data showing noise level in decibels at the base of the turbine tower and at rhe nacelle.

Mr. Homer Bailey
4167 Crane Rd
Cass City, MI 48726

989-550-4042

EACH SQUARE 25' FT

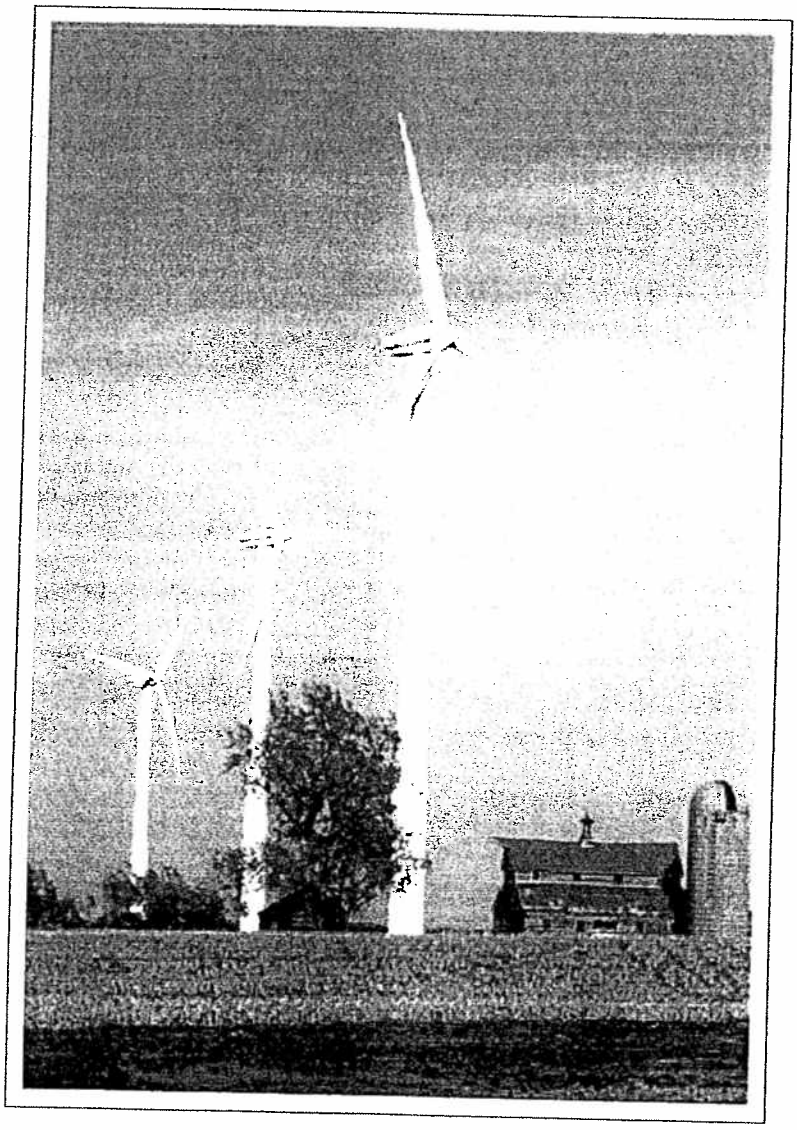
4167 CRANE ROAD



Extension Bulletin WO-1053 • Revised • October 2007

Michigan Land Use Guidelines for Siting Wind Energy Systems

Michael Klepinger, Extension Specialist
Michigan State University



MICHIGAN STATE UNIVERSITY EXTENSION

LAND POLICY INSTITUTE

Noise report

Model	20K	10K	5000	3000	2000	1000	500	300
Round Wind Speed(m/s)	Sound(db)							
3	29.7	21.3	20	20.9	24.6	23.3	20.9	20.9
4	34	21.7	22.6	27.8	24.8	24.8	22.7	23.4
5	38.2	29.4	24.5	36.2	29.5	30.9	26.2	28.5
6	40.9	30.6	32.2	40.2	35.2	36.9	33.6	36.7
7	45.1	41.4	35.6	45.8	40.7	42.2	40.3	43.6
8	48	44.5	40.4	46.9	48.2	49	45	49.8
9	51.3	50.3	44.7	48.9	52.6	53.4	52.7	51.6
10	54.6	54.8	48.6	59	61.8	62.4	58.4	61.8
11	57.5	58.4	58.4	62.4	65.8	64	59.5	66.2
12	61.7	59.4	59.3	64.6	70.5	70.7	63.3	69.5

Test position: At 12m away from generator.
Notes: The sound value includes wind noise.

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

DATE: December 30, 2008

TO: Assessors and Equalization Directors

FROM: State Tax Commission

SUBJECT: Small Home and Farm Alternative Energy Systems

The following information applies to residential, agricultural and business systems, where the system is primarily intended to supply energy for use directly by the owner of the system, even if excess energy is also sold to the local public utility.

The State Tax Commission has received a number of inquiries from assessors relating to recommended valuation procedures for valuing home and farm alternative energy systems such wind turbines and solar arrays. Assessment and Certification Division staff has investigated and determined that the technology used in wind and solar energy applications for the home and farm is still developing, that there are a variety of alternative technologies available, and that there is not complete consensus as to the best system or systems. This memorandum is intended to provide preliminary guidance, until such time as more reliable information becomes available.

1. Whenever possible, local costs should be investigated and considered in determining the value of wind energy and solar energy systems. Assessors are cautioned that such costs must include, freight, sales tax and installation. The State Commission anticipates that property owners will often perform some or all of the installation of alternative energy systems themselves. For this reason, the Commission considers it inappropriate for the assessor to rely on taxpayer provided costs unless the assessor has first verified that such costs reflect local market costs for a complete installation of the system.

2. The State Tax Commission had determined that solar array energy systems are typically real property in nature and should be assessed as an improvement to the real property on which they are located, unless the owner of the array does not own the land. Solar arrays located on real property that is not owned by the owner of the solar array should be assessed on the personal property roll. MCL 211.8(l) provides that wind energy systems must be placed on the personal property portion of the assessment roll. When appropriate, assessors should send personal property statements to farm operators and homeowners. The Commission directs that costs of alternative energy systems which are assessed as personal property should be reported in Section G of the personal property statement, Form L-4175 (Treasury Form 632). Because homeowners and farm operators rarely receive a personal property statement, the Commission suggests that assessors may wish to include a letter of explanation and may wish to offer assistance in the completion of the statement.

3. It is the determination of the State Tax Commission that wind energy systems and solar array energy systems assessed as personal property are not exempt under either MCL 211.9(f) or MCL 211.9(j), for the reason that such systems do not meet the definitional requirements of those exemption provisions.

4. The State Tax Commission reminds assessors that even if local costs are developed for the year of installation of a wind energy system or of a solar array energy system, the cost must thereafter be adjusted for each subsequent assessment year to reflect both changes in replacement cost and depreciation as the system ages. The Commission suggests that in cases where reliable costs can be determined, or developed, for the complete installation of a wind energy system or a solar array energy system in the year of installation, the following valuation multiplier table may be useful in estimating the value of the system as it ages, to wit:

Home and Farm Alternative Energy Systems

AGE	Multiplier
1	0.90
2	0.88
3	0.84
4	0.83
5	0.79
6	0.72
7	0.65
8	0.58
9	0.54
10	0.49
11	0.43
12	0.39
13 and Older	0.35

This table is currently suggested for use only for the 2009 assessment year.

5. In cases where local costs, including freight, sales tax and installation cannot be obtained, the research of the Commission's staff indicates the following generalizations, which may assist in estimating the original cost of the system:

   a) Small wind energy systems typically installed by homeowners and farm operations most often consist of 1 or 2 kilowatt systems, 7.5 kilowatt systems and 10 kilowatt systems.

   b) The 1 kilowatt systems are **used for smaller off-grid applications** and are sometimes accompanied by a solar array and the 2 kilowatt systems generally consist of 2 separate 1 kilowatt turbines (generators) on separate towers. The 1 kilowatt systems produce 90 to 150 kilowatt hours of energy per month from each turbine (depending

on the availability of wind). These systems generally include a battery storage device and are frequently accompanied by a backup diesel or propane generator (which should be valued separately). The components, and cost of components, and installation cost, of these systems are often as follow:

- Tilt-up towers that generally cost between $28 and $30 per foot of height each.
- 1 kilowatt turbines that generally cost between $2,700 and $2,900 each
- A battery system that generally costs between $500 (where there is a supplementary solar array) and $1,000.
- A supplementary solar array, wiring and mounts that costs between $1,300 and $1,400.
- An inverter system (a circuit that converts DC current into AC current so that it can be used in traditional home applications or to sell energy onto the commercial power grid) that costs between $1,100 and $1,300 per kilowatt of capacity.
- Installation costs from $5,000 for 1 kilowatt systems, to $8,000 for 1kilowatt systems with supplementary solar arrays, to $9,000 for dual tower systems.

Not all of these components are present in every system, so an inquiry must be made to determine what components are present.

c) The 7.5 kilowatt systems produce 400 to 1,500 kilowatt hours of energy per month and are used **to provide service to larger remote facilities, often backed-up to generator-provided service**. These systems generally include a battery storage device and are frequently accompanied by a backup diesel or propane generator (which should be valued separately). A supplementary solar array can increase the dependability and effective capacity of the system. The components, and cost of components, and installation cost of these systems, are often as follow:

- Lattice or Guyed lattice towers that generally cost between $160 and $190 per foot of height for a 60 foot tower, between $135 and $160 foot of height for an 80 foot tower and between $125 and $150 per foot of height for a 100 foot tower.
- A tower wiring kit that costs between $12 and $14 per foot of tower height.
- 7.5 kilowatt turbines that generally cost between $24,000 and $26,000.
- A battery system that generally costs between $14,000 and $16,000.
- An inverter system (a circuit that converts DC current into AC current so that it can be used in traditional home applications or to sell energy onto the commercial power grid) that costs between $4,500 and $5,000.
- A supplementary solar array, wiring and mounts that costs between $14,000 and $16,000.
- Installation costs from $4,000 to $35,000, with most installations costing between $8,000 and $25,000. If a supplementary solar array is present, the

installation of the array adds between $4,000 and $5,000 to the cost of installation.

Not all of these components are present in every system, so an inquiry must be made to determine what components are present.

d) 10 kilowatt systems **are generally the most economical for most homeowners and farm and business operations** (the 7.5 kilowatt systems being used primarily in remote locations and to back-up other systems). The 10 kilowatt systems produce 600 to 2,000 kilowatt hours of energy per month for each turbine (depending on the availability of wind) and are used for homes and businesses that use at least 1,000 kilowatt hours per month. These systems generally do not include a battery storage device and, instead, sell excess electricity to the commercial electric grid. These systems also usually connect to the owner's circuit breaker panel and have no separate inverter. The components and cost of components and installation of these systems are often as follow:

- Guyed lattice towers with costs similar to those for the 7.5 kilowatt towers, or monopole towers that generally have an approximate cost of from $250 per foot of height for a 60 foot tower, to $300 per foot of height for a 90 foot tower to $350 per foot of height for a 120 foot tower.
- 10 kilowatt turbines that generally cost between $28,000 and $32,000.
- A tower wiring kit that cost between $12 and $14 per foot of tower height.
- Installation costs from $14,000 to $16,000.

6. According to the United States Department of Energy a solar energy system has an installed cost of between $6,000 and $8,000 per kilowatt of capacity. The same source indicates that a 2 kilowatt system meets the energy needs of very energy–efficient homes and a 5 kilowatt system can completely meet the needs of many conventional homes.

Michigan Department of Treasury, STC
1019 (Rev. 1-09)

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c), as amended. This is a model assessment notice to be used by the local assessor.

L-4400

FROM

LANDMARK APPRAISAL COMPANY
ELKLAND TOWNSHIP ASSESSOR
G-3247 BEECHER RD
FLINT, MI 48532

THIS IS NOT A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

BAILEY HOMER
BAILEY LINDA A
4167 CRANE RD
CASS CITY MI 48726

PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.): 007-900-351-2300-00

4167 CRANE RD

THIS PROPERTY IS CLASSIFIED AS: 351 (INDUSTRIAL PERSONAL)

PRIOR YEAR'S CLASSIFICATION IF DIFFERENT: 099 (REFERENCE)

Proposal A, passed by the voters on March 15, 1994, places a limit on the value used to compute property taxes. Starting in 1995, your property taxes were calculated on Taxable Value (see line 1 below). If there is a number entered in the "Change" column at the right side of the Taxable Value line, that number is not your change in taxes. It is the change in Taxable Value.

Prior to 1995, your taxes were calculated on State Equalized Value (see line 4 below). State Equalized Value (SEV) is the Assessed Value multiplied by the Equalization Factor, if any (see line 3 below). State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2008, your 2009 Taxable Value will be the same as your 2009 State Equalized Value. Please see line 5 below regarding Transfer of Ownership on your property.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2008, your 2009 Taxable Value is calculated by multiplying your 2008 Taxable Value (see line 1 below) by 1.044 (which is the Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2009 Taxable Value cannot be higher than your 2009 State Equalized Value.

	PRIOR AMOUNT YEAR: 2008	CURRENT AMOUNT YEAR: 2009	CHANGE
1. TAXABLE VALUE (Current amount is tentative):	0	10,000	10,000
2. ASSESSED VALUE:	0	10,000	10,000
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	0	10,000	10,000

5. There WAS/WAS NOT a transfer of ownership on this property in 2008. WAS NOT

If you believe that these values, the property classification, or the information on line 5 is incorrect you may protest to the Local Board of Review, which will meet at: (enter dates and times and place)

A nonresident may protest to the Board of Review by letter. Letter appeals are to be accompanied by a completed Board of Review petition form (form L-4035 or an alternate petition form used by the local unit of government). The petition form approved by the State Tax Commission (form L-4035) is available at www.michigan.gov/treasury. When you reach the site, click on Forms (at top of page) then click on Property Tax Forms, then click on Property Tax - Board of Review.

YOUR ASSESSMENT CHANGED FOR THE FOLLOWING REASONS: NON FILING OF PERSONAL PROPERTY STATEMENT
THE BOARD OF REVIEW WILL MEET AT THE TOWNSHIP HALL, 6691 CHURCH ST, CASS CITY.
THE BOARD OF REVIEW WILL MEET ON MONDAY, MARCH 9TH FROM 9:00 TO NOON AND 1:00 TO 4:00, AND TUESDAY, MARCH 10TH FROM 1:00 TO 4:00 AND 6:00 TO 9:00.

% Exempt As "Homeowners Principal Residence": 0.00 %
% Exempt As "Qualified Agricultural Property": 0.00 %
Exempt As "Qualified Forest Property": ☐ Yes ☒ No

% Exempt As "MBT Industrial Personal": 100.00 %
% Exempt As "MBT Commercial Personal": 0.00 %

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal. Protest at the Board of Review is necessary to protect your right to further appeals to the Michigan Tax Tribunal for valuation and exemption appeals and/or the State Tax Commission for classification appeals. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal prior to May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal prior to May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review, as provided by MCL 211.19.